

**IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH**

**I.T.R. No.65 of 1994
Date of Decision:5.12.2006**

The Commissioner of Income Tax (Central), Ludhiana

.....Petitioner

Vs.

Shri Pawan Kant (HUF), Ludhiana

.....Respondent

**CORAM:- HON'BLE MR. JUSTICE ADARSH KUMAR GOEL
HON'BLE MR. JUSTICE RAJESH BINDAL**

Present:- Mr. S.K.Garg, Advocate for the petitioner.

Mr. Akshay Bhan, Advocate for the respondent.

ORDER

The following question of law has been referred for opinion of this Court arising out of order passed by the Income Tax Appellate Tribunal, Chandigarh Bench, Chandigarh in I.T.A. No.861/Chandi/ 1988 dated 22.4.1993 in respect of assessment year 1983-84:-

“Whether, on the facts and in the circumstances of the case, the Income-tax Appellate Tribunal was right in law in holding that the property received by the assessee on partial partition and accretions thereto belonged to the assessee HUF and that the income flowing therefrom was assessable in the hands of the HUF?”

It is not disputed by the learned counsel for parties that the matter is covered by order of this Court in I.T.R. No.7 of 1989 – **The Commissioner of Income-tax, (Central) Ludhiana v. Shri Pawan Kant, Ludhiana** decided on 30.8.2004.

In view of the above statement, the reference is disposed of in the same terms.

**(ADARSH KUMAR GOEL)
JUDGE**

**December 5, 2006
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**(RAJESH BINDAL)
JUDGE**